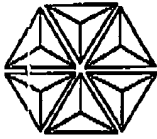


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Bristol-Myers Squibb Company
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FACSIMILE NO.: (609) 252-4526
RE: BMS Reference: D0297 NP
US APPLICATION NO: 10/761,905
Response Under 37 C.F.R. §1.111,
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Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE APPLICATION OF
JOHN FEDER, ET AL.
APPLICATION NO: 10/761,905
FILED: 01/21/2004
FOR: POLYNUCLEOTIDE ENCODING A NOVEL ACYL
COENZYME A, MONOACYLGLYCEROL ACYLTRANSFERASE-3
(MGAT3), AND USES THEREOF

ART UNIT: 1652
EXAMINER: SAIDHA, TEKCHAND

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Response Under 37 C.F.R. §1.111

Sir:

This is in response to an Office Action dated August 17, 2006, a response to which is due November 17, 2006, with a shortened statutory period for reply. This response is deemed to be timely filed. However, if any fee is deemed to be due, the Commissioner is hereby authorized to charge any fees or credit any overpayments to Account No. 19-3880 in the name of Bristol-Myers Squibb Company.

Amendments to the specification being on page 2, the listing of claims begins on page 3, and remarks begin on page 7.

- 1 -